



Case study

Independent Māori Statutory Board

We were appointed to deliver the Independent Māori Statutory Board's (IMSB) second Te Tiriti o Waitangi audit, which is scheduled for completion in early 2015.

Following the establishment of the Auckland supercity, a nine-member board was created by the Local Government (Auckland Council) Act 2009 to ensure the council takes the views of Māori into account when making decisions. Te Tiriti o Waitangi audit is an assessment of Auckland Council's performance in meeting its obligations under the Treaty of Waitangi and statutory responsibilities to Māori.

Our appointment for the second audit came off the back of our firm's involvement in developing the framework for these audits in 2011, then providing the inaugural benchmark for the first audit in 2012, which was recognised as ground breaking at the time.

We worked alongside an Auckland law firm to develop the audit framework, which set out standards for auditors to test policy, practice and controls.

The first phase included the development of the audit approach through a legal framework which set out the council's statutory Treaty provisions and obligations. We then identified stakeholders and guidelines (expected best practice) as well as a recommended audit plan.

In March 2012, we delivered the first ever Te Tiriti o Waitangi audit on behalf of the IMSB. The audit looked at Auckland Council's policies, processes, roles and responsibilities, consultation and engagement, training and awareness, communication and monitoring systems.

The audit report established a baseline for the council to understand its state of compliance and to develop a continuing work programme and reporting regime to track progress against the programme.

In the report, we identified 10 high-level findings where the council should make improvements. We also made recommendations where actions could be targeted to improve the council's compliance. These areas for improvement included knowledge of obligations, policies, capacity, consultation and engagement.

Our recommendations not only helped to identify these priority areas where resources could be targeted to improve the council's systems and structures, but also enabled the council and the board to implement key actions, timeframes and owners against the recommendations.

The Auckland Council Governing Body then approved a work programme in July 2012 to implement our audit recommendations.

Our core PwC team, led by Lara Hillier and Wayne Tainui and supported by members of the Manukura Māori Business team, have put significant effort into making sure the audits are planned and delivered to achieve IMSB's long-term goal, which embed audit recommendations to ensure systematic achievement of Māori outcomes.

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